

EXHIBIT 27

To: Irina Nikolaevna Monakhova[Irina.monakhova@avilon.ru]
From: Yuliya Yurevna Semenova
Sent: Tuesday, September 8, 2015 4:52:11 PM
Subject: FW: Money to be placed in deposit

FYI

From: Irina Nikolaevna Monakhova
Sent: Thursday, December 18, 2008 10:08 PM
To: Valentina Nazanskaya; Svetlana Gerus
Subject: Money to be placed in deposit

Valya,

Tomorrow the money from Sveta will come in: USD 19,900,000.

It needs to be placed in a USD foreign currency deposit at PBB for a year at 14% p.a.—this was agreed to with Zheleznyak (Abramova knows).

If it isn't received in foreign currency, do as Lupko did—using hedging.

Best regards,

Irina N.Monakhova
Chief Financial Officer

AVILON GROUP
43/2 Volgogradsky pr-t
109316, Moscow, Russia
Tel.: +7 495 730-4444
Fax: +7 495 730-4445
E-mail: irina.monakhova@avilon.ru

Http: www.avilon.ru

To: Монахова Ирина Николаевна [irina.monakhova@avilon.ru]
From: Семенова Юлия Юрьевна
Sent: Tue 08/09/2015 4:52:11 PM
Subject: FW: деньги для размещения на депозит

Для инфо

From: Монахова Ирина Николаевна
Sent: Thursday, December 18, 2008 10:08 PM
To: Назанская Валентина; Герус Светлана
Subject: деньги для размещения на депозит

Валя,

Завтра придут деньги от Светы 19,900,000 USD.

Их надо разместить на депозите \$ в ПББ на год под 14% годовых – согласовано с Железняком (Абрамова знает).

Если не получится в валюте , то идите как Лупко – через хиджирование .

Best regards,

Irina N.Monakhova
Chief Financial Officer

AVILON GROUP
43/2 Volgogradsky pr-t
109316, Moscow, Russia
Tel.: +7 495 730-4444
Fax: +7 495 730-4445
E-mail: irina.monakhova@avilon.ru

Http: www.avilon.ru



translations@geotext.com
www.geotext.com

STATE OF NEW YORK)
)
)
) ss
COUNTY OF NEW YORK)

CERTIFICATION

This is to certify that the attached translation is, to the best of my knowledge and belief, a true and accurate translation from Russian into English of the attached document with Bates Nos. AVPE0000472–AVPE0000473.

A handwritten signature in black ink, appearing to read "Jeff Cureton".

Jeff Cureton, Senior Managing Editor
Geotext Translations, Inc.

Sworn to and subscribed before me

this 25 day of January, 20 17.

A handwritten signature in black ink, appearing to read "J. Green".

LYNDA GREEN
NOTARY PUBLIC-STATE OF NEW YORK
No. 01GR6205401
Qualified in New York County
My Commission Expires May 11, 2017

New York
t: +1.212.631.7432

London
t: +44.20.7553.4100

Washington, D.C.
t: +1.202.828.1267

Paris
t: +33.1.42.68.51.47

Chicago
t: +1.312.242.3756

Stockholm
t: +46.8.463.11.87

Houston
t: +1.713.353.3909

Frankfurt
t: +49.69.7593.8434

San Francisco
t: +1.415.576.9500

Hong Kong
t: +852.2159.9143